



Direct Billing Inquiries to:

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Claire M. Schenk, Esq.
Acartha Receivership
Thompson Coburn
One US Bank Plaza
St. Louis, MO 63101

schenk@thompsoncoburn.com

Account Number	064-076062
Invoice Date	1/21/2015
Invoice #	962856

Invoice Total	\$1,441.00
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We Appreciate Your Business and Referrals

Payment is due upon receipt.

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP
Ginger Stafford
4250 N. Fairfax Drive, Suite 1020
Arlington, VA 22203
571-227-9688 Telephone
571-921-4883 Fax

Amount Remitted	\$ _____
Account Number	064-076062
Invoice Number	962856

EXHIBIT D-3A

Acartha Receivership - Tax & Accounting
010828
010828

**Acartha Receivership
Attachment to Invoice**

Entity	Previous Billings for Prep of 2014 Tax Returns		October 2014 Invoice #		Total Now Billed to Date 2014	Additional Services Approved by Receiver	
	Tax Prep: Billed	Hours	Actual	Amount Exceeds flat fee of \$3,000 (1)		Hours	Billed (2)
Acartha Group LLC	-	0.90	247.50	247.50	247.50	6.10	918.50
Acartha Merchant Partners, LLC	-						
Acartha Special Situations Funding, LLC	-						
Acartha Specialty Finance Investment, LLC	-						
Acartha Technology Partners, L.P.	-						
Clearbrook Acquisition, LLC	-						
Evergrid Acquisition, LLC	-						
Evergrid MIC VII, LLC	-						
Gryphon Investments III, LLC	-						
Integrien Acquisition Capital II, LLC	-						
Integrien Acquisition II, LLC	-	0.50	137.50	137.50	137.50		
Integrien Acquisition, LLC	-	0.50	137.50	137.50	137.50		
Librato Acquisition II, LLC	-						
MIC VII, LLC	-						
Morris Admin d/b/a Acartha Group Funding	-						
Tervela Acquisition II, LLC	-						
Tervela Acquisition III, LLC	-						
Tervela Acquisition, LLC	-						

Total - Tax Preparation of 2014 Tax Returns - 1.90 522.50 - 522.50 522.50 918.50

Additional Services Approved by Receiver

Expenses

Total Fees & Expenses**

** Notes:

- (1) Authorized by Receiver on 4/9/14 effective for 1/1/14 entries on tax return preparation limited to lower of hours or fixed fee of \$3,000.
- (2) Per 6/26/12 Engagement Letter, additional services approved by Receiver related to time expended on special allocation analyses not included in the flat fee tax arrangement plus some non-tax related communications.
- (3) Tim O'Shaughnessy rate effective 1/1/14 is \$360. CLA will invoice at \$275 (within the agreed range of \$250-\$275), Dan Thieret promoted to Manager in 2013 and his rate is \$175. CLA will invoices at \$140 (within the agreed range of \$140-\$160), which is a discount of more than 20%. Discussed and agreed with Receiver 2/19/14
- (4) Subsequent Amendments to the 6/26/12 Engagement Letter are dated 2/25/13; 4/10/14 and 12/01/15.

Client: 064-076062

Attachment to Invoice 962856

Acartha Group Receivership - Tax

Dated 1/21/15

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Acartha Group, LLC - 2014						
10/7/14	O'Shaughnessy	Administration (Tax)	0.30	275.00	82.50	Review of federal tax notices received from Thompson Coburn.
10/8/14	O'Shaughnessy	Administration (Tax)	0.30	275.00	82.50	Send [REDACTED] to accountant.
10/10/14	O'Shaughnessy	Administration (Tax)	0.30	275.00	82.50	Email [REDACTED] k-1's to Lewis Rice.
Acartha Group, LLC - 2014 Total			<u>0.90</u>		<u>247.50</u>	
Integrien Acquisition II, LLC - 2014						
10/31/14	O'Shaughnessy	Preparation	0.50	275.00	137.50	Discuss final tax return filings with Michelle.
Integrien Acquisition II, LLC - 2014 Total			<u>0.50</u>		<u>137.50</u>	
Integrien Acquisition, LLC - 2014						
10/31/14	O'Shaughnessy	Preparation	0.50	275.00	137.50	Discuss final tax return issues with Michelle.
Integrien Acquisition, LLC - 2014 Total			<u>0.50</u>		<u>137.50</u>	
Total Fees for Tax Preparation			<u>1.90</u>		<u>522.50</u>	

Additional Services Outside of Tax Preparation - approved by Receiver

Acartha Group, LLC - Out of Scope						
10/21/14	Chlebowski	Tax issues	1.40	110.00	154.00	Returns for Claire; K-1 [REDACTED]
10/23/14	Chlebowski	Tax issues	1.00	110.00	110.00	Reconciling Intercompanies for 2013.
10/24/14	Chlebowski	Tax issues	2.20	110.00	242.00	Reconciling Intercompanies for 2013.
10/28/14	O'Shaughnessy	Tax issues	1.50	275.00	412.50	Review of intercompany analysis.
Acartha Group, LLC - Out of Scope Total			<u>6.10</u>		<u>918.50</u>	
Total Additional Services			<u>6.10</u>		<u>918.50</u>	

Total Fees for Tax Preparation	1.90	522.50
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Total Additional Services	6.10	918.50
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Total Expenses		-
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GRAND TOTAL:	<u>8.00</u>	<u>1,441.00</u>
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